requested to issue needful instructions to the Deputy Commissioners of Districts to give effect to the instructions of Government in this behalf.

18. *Inspection.*—The Conservator toured for 156 days during the year and inspected all the District Forest Offices and 13 Range Offices. The short itineration of the District Forest Officers of Hassan and Bangalore Districts and of the Officer in charge of the Bhadravati Division is not satisfactory.

B. SRINIVASA IYENGAR,
Secretary to Government,
Revenue Department.

Resettlement of Malvalli Taluk.

READ—

Government Order No. 10172-1216—R. F. 231-92, dated 9th December 1892, sanctioning the original settlement of the Malvalli Taluk in the Mysore District.

2. Letter No. 43, dated the 7th October 1925, from the Superintendent, Revenue Survey and Settlement in Mysore, submitting proposals for the revision of settlement of the Malvalli Taluk.

3. Letter No. 69, dated the 11th December 1925, from the Superintendent, Revenue Survey, forwarding with his remarks, the suggestions of the Deputy Commissioner, Mysore District, on the resettlement proposals.

4. Correspondence ending with Memo No. 73, dated the 21st December 1925, from the same officer submitting with his remarks, the opinion of the Revenue Commissioner on the resettlement proposals.

5. Letter No. C. 1042—25-26, dated 21st December 1925, from the Revenue Commissioner in Mysore, stating that the proposals of the Survey Superintendent may be adopted.

6. Memo No. 80, dated 9th January 1926, from the Superintendent, Revenue Survey, forwarding with his remarks four objection petitions received through the Revenue Commissioner, from the raiyats of 4 villages in Malvalli Taluk.

ORDER No. R. 3738-49—L. S. 15-25-10, DATED 26TH JANUARY 1926.

The proposals relate to the revision of assessment in 207 villages of the Malvalli Taluk. At the time of the original settlement, there were 209 villages of which 5 have been absorbed and two Kavals and one Forest which were left out in the original settlement reports have since been included.

2. The river Cauvery which forms the southern boundary of the taluk divides itself into two branches at Belakavadi and these fall down deep and precipitous ravines at Bharachukki and Gaganachukki and reunite after forming the island of Sivasamudram. At this place are located the famous hydro-electric works which attract a large number of visitors from all parts of India.

3. The climate of the tract is agreeable and healthy. The average rainfall is 28·85 inches per year and it is fairly evenly distributed over the taluk.

4. Besides the Shimsha and the Bhima rivers and the Ramaswami and Madhavamantri channels which irrigate certain portions of the taluk in the north and south-west, there are 11 major tanks which are all restored and 53 minor tanks, of which, 35 are restored. A sum of Rs. 1,83,511 has been spent for the repairs and improvements of the tanks since the original settlement.

5. The chief dry crops are ragi, jola, avare, togari, gram and oil seeds. The cultivation of mulberry has largely extended, owing to a number of people engaging themselves in the sericultural industry. Betel leaves are grown round about the Malvalli Town.

6. There has been a steady increase in the population of the Taluk, the same having risen from 58,517 in 1881 to 97,464 in 1921. The density of population is 487 per square mile and there are 19 villages with a population of over 1,000 and 49 of over 500.

7. The taluk is well served by road communication. Malvalli, the headquarter of the taluk occupies a very convenient and central position as roads radiate from it in all the four main directions. It is connected by good roads with important railway stations on the Bangalore-Mysore Railway. Two new roads, *viz.*, one from Halagur to Channapatna and another from Bachahalli to Boppagowdanapura, have been opened since the original settlement.

8. Besides the weekly fairs at Malvalli and Halagur, annual jatras are held in three places and a cattle fair is held at Chikarasinakere. These give fair opportunities to the

people to dispose of their manufactured goods such as cloth, kambli, mats, iron ovens and copper utensils.

9. The agricultural resources of the people have materially improved since the original settlement. Houses have increased by 63 per cent, cattle by 272 per cent, carts by 44 per cent, and ploughs by 64 per cent. Cattle breeding is a favourite occupation of the people in this taluk and cattle are sold at good profits in markets and during festivals. There is a marked increase in the value of the land. The prices of staple agricultural products have since the original settlement appreciably risen—ragi by 234·57 per cent, rice by 184·07 per cent, jolam by 248·57 per cent and horsegram by 263·08 per cent.

10. The area under occupation has expanded from 1,14,104 acres with an assessment of Rs. 79,093 in 1893-94 to 1,17,699 acres with an assessment of Rs. 91,303 in 1922-23, the bulk of the increase being contributed by the wet and garden lands. The revenue history of the taluk shows steady progress. The remissions of assessment during the currency of the present settlement are insignificant.

11. The Survey Superintendent proposes moderate increase in the existing maximum rates retaining the present grouping of the villages into three classes. The revision of the rates suggested by him is as follows:—

Groups	Maximum rates					
	Original			Proposed		
	Dry	Wet	Garden	Dry	Wet	Garden
	Rs. a. p.		Rs. a. p.	Rs. a. p.		Rs. a. p.
I	1 6 0	7 8 0 (Tank-fed) 8 8 0 (Channel.)	8 0 0	1 12 0	8 8 0 (Tank-fed) 10 0 0 (Channel.)	10 0 0
II	1 2 0	7 0 0 (Tank-fed) 8 8 0 (Channel.)	8 0 0	8 0	8 0 0 (Tank-fed) 10 0 0 (Channel.)	10 0 0
III	0 14 0	7 0 0 (Tank-fed) 8 8 0 (Channel.)	8 0 0	1 2 0	8 0 0 (Tank-fed.) 10 0 0 (Channel.)	10 0 0

The above proposals result in a net increase of Rs. 24,563 or 26 per cent over the present assessment of the taluk. The average rates under the original and revised settlement compare as under:—

		Original Settlement	Revised Settlement
		Rs. a. p.	Rs. a. p.
Dry	... ...	0 8 9	0 11 2
Wet	Tank ...	3 9 3	4 1 7
	Channel ...	5 11 5	6 11 0
Garden	... ...	2 11 7	2 11 5

12. The Deputy Commissioner, Mysore District, is agreeable to the maximum dry rates proposed as well as to the wet and garden rates in respect of lands irrigated by the channels, but as regards the tank-fed lands, he suggests that the existing wet and garden rates may be retained as the north-western portion of the taluk to the west of the Malvalli-Maddur road suffers from frequent drought and the tanks cannot supply water for a full crop earlier than once in 4 years. He, however, considers that the grouping may be revised and that the Halagur hobli may be raised from the second to the first group in view of the fact that it is a prosperous hobli and that it has now been joined by a new road to Channapatna on the Mysore-Bangalore Railway. The Survey Superintendent has satisfactorily met this criticism.

13. The Revenue Commissioner recommends that the proposals of the Survey Superintendent are suitable and may be accepted.

14. Four objection petitions have been received from the raiyats of the Taluk. The Revenue Commissioner and the Survey Superintendent report that the objections are of a general nature and do not require any special consideration.

15. Government have carefully considered the proposals of the Survey Superintendent and the suggestions made by the Deputy Commissioner. They are satisfied that the revised rates compare favourably with those in force in the adjoining taluks of Mandya and Seringapatam (non-nala) and are justified under the existing conditions in the taluk, under resettlement. Government are accordingly pleased to sanction the proposals of the Survey Superintendent in their entirety. The new rates will be announced as soon as possible and brought into effect from 1st July 1926, with the usual guarantee of 30 years.

16. The Irrigation Cess will not be levied separately on Government lands. It will be treated as merged in the revised wet and garden assessment and a lumpsum equivalent to the amount of the cess will be set apart towards the Irrigation Cess Fund.

B. SRINIVASA IYENGAR,
Secretary to Government,
Revenue Department.

FINANCIAL SECRETARIAT

Land Improvement and Takavi Loans.

READ—

Letter No. 1087—Loans, dated the 9th February 1921, from the Comptroller, submitting a detailed note pointing out defects in the system of accounts relating to Land Improvement and Takavi Loans and offering suggestions for removing them.

2. Note dated 16th February 1925, from the Officer in charge of Revenue Audit, making certain suggestions on the same subject.

ORDER No. Fl. 4230-45—G. F. 176-19, DATED 28TH JANUARY 1926.

The following orders are passed on the suggestions made in the notes read above :—

1. *Offices in which Personal Ledger Accounts of Land Improvement and Takavi Loans should be kept.*—The Comptroller proposes that after the accounts of these loans are reduced to order, his office may be relieved of the duty of maintaining detailed accounts for them and that its work may be limited to the verification of total credits and debits as recorded in Treasury Accounts. The Officer in charge of Revenue Audit recommends that it is sufficient if detailed accounts are kept in Taluk Offices and that it is not necessary that the District Offices should also be required to keep the same accounts. The present condition of these accounts is not satisfactory. Government do not consider it desirable to dispense with the system of maintaining individual ledger accounts in any of the three offices. The present system will therefore continue and the question whether either the Comptroller's Office or District Offices or both can be relieved of this work will be considered after agreement is secured between the accounts as now kept in all the three offices.

2. *Method of accounting for recoveries.*—Divergent methods are at present followed by Taluk and District Offices on the one hand and by the Comptroller's Office on the other, in classifying recoveries towards equated payments into interest and principal. In recording instalments in the loan ledgers the Taluk and District Offices do not split them up into principal and interest. The Comptroller's Office however classifies the instalments into these two parts. Thus there is no means of agreeing the accounts kept in the Comptroller's office with those in other offices. The total amount due including principal and interest should be treated as a single demand and accounted for as such under the loan head and after all the equated payments towards a loan are received, the excess over the principal which represents the interest received should be transferred to the Revenue Head of Interest. The rebate of interest on account of instalments paid in advance will be calculated, in consultation with the Comptroller, after the whole loan is repaid and allowed when the account is finally closed. The Comptroller is requested to give effect to this arrangement in communication with District and Taluk Offices.

3. *Number of instalments in which loans may be permitted to be drawn and the interval between instalments.*—The rule that loans sanctioned should be drawn in not more than two instalments should be strictly enforced. The maximum interval between the two instalments should not exceed two years.